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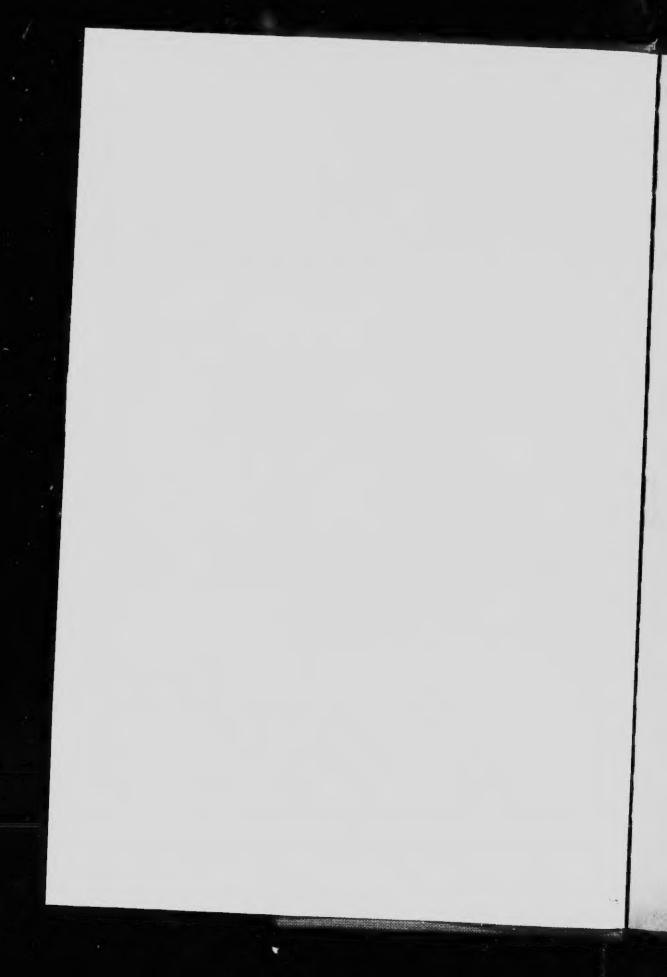
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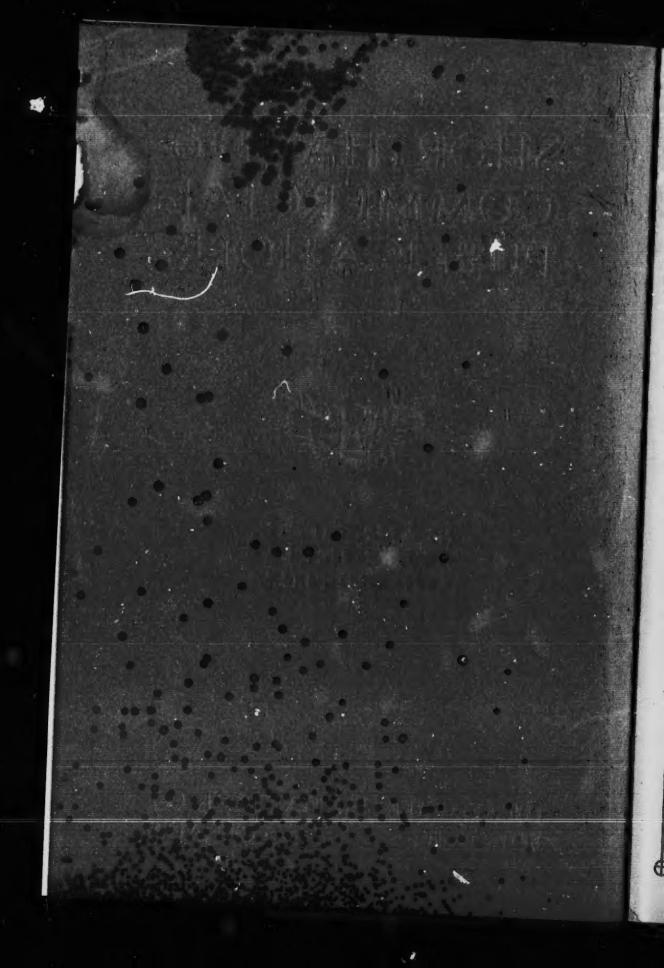
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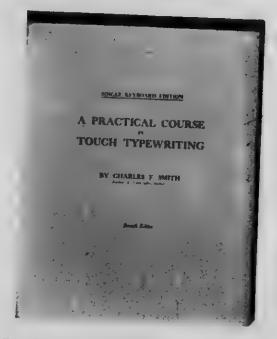
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TOUCH

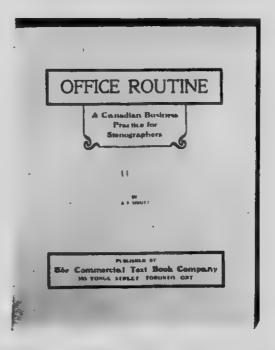
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SHORTHA YD-TEXT BOOKS.

CODE WORD





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PACE

PACING

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PALTRY

POSITION

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PAGE

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CODE WORD

PATCH

PARK

PLUMP

PAIR

Pea 1 Peace 2 Peaceful 3

PRACH 1 PRACOCK 2 PRAK 3

PAWN 1 PAX 2 PAY 3 PAYABLE 4

AYER 1

PEACE-

PORTEND

PLEASE

PEPPER

PAIR.

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POND

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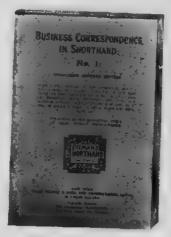
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CODE WORD

PATHETIC

PEDDLE

PATHOS

PATIENCE

PATRIOT

PATROL

PATRONAGE

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CODE WORD

PEBBLY

PEDAL

PENDANT

Риск

PECULIAR

PEDAGR

POMP

PANIC

PANSY

PANTING

PALATE

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PALAVER

PALISADE

PALLET

PARALLEL

Ріск

Ріскет

Pickle

PICNIC

PICTURE

PIEBALD

Pig

PIECE

PIETY

Pia

PIGRON

Ping

PILGRIM

PLAY

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I diting, Accountary and Banking. A Practical Manual for Accountauts, Advance I Bookkeeping, Students, and Business Men. By T. Dowler, A.C.A., and E. M. Harris, A.I.B. Cloth, 328 pp., \$2.00.

Cost Accounts in Principle and Practice. By A. Clifford Ridgway, A.C.A. Cloth, gilt. With forty specially prepared forms, \$1.50.

Company Accounts. By Arthur Coles, A.C.I.S. With a Preface by Charles Comins, F.C.A. Cloth, 320 pp., \$2.00.

Elements of Banking. 132 pp., cloth, 50c. By J. P. Gondy. A Practical Commentary on Law and Practice of Banking, and embraces everything necessary to an ordinary business man on bills of ex-

Money, Exchange and Banking. 312 pp., cloth, gilt, \$2 00. By H. T. Easton, Associate of the Institute of Bankers. Treats of the above subjects in their practical, theoretical, and legal aspects.

Bank Organization, Management and Accounts. By J. F. Davis, M.A., D.Lit., LL.B. (Lond.). \$2.00.

Office Organization and Management. 315 pp., cloth, gilt, \$2 00. By Lawrence R. Dicksee, M. Com., F.C.A., and H. E. Blain. This volume gives in detail, with the aid of specially selected illustrations and copies of actual business forms, a complete descrip-

tion of management and organization under the most improved

Insurance. 408 pp., cloth, \$2.50. A Practical Exposition for the Student and Business Man. By T. E. Young, B.A., F.R.A.S., Ex-President of the Institute of Actuaries, and Member of the Actuarial Society of America. A thoroughly practical Treatise for all engaged in Insurance work. Treats fully of Life, Fire and Marine Insurance. A work of living interest, and will prove of the Marine Insurance. A work of living interest, and will prove of the utmost practical value. Adopted by Yale University.

The Elements of Insurance. 133 pp., cloth, 50c. A Guide to the Principles and Practice of Accident, Fire, Marine, and Life In-

Insurance Office Organization, Management and Accounts. 150 pp., cloth, \$1.50. A Companion Volume to "Insurance." By T. E. Young, B.A., F.R.A.S., and Richard Masters.

Pitman's Commercial Geography of the World. 324 pp., colored plates and maps. Cloth, gilt, 85c.

The World's Commercial Products. 400 pp., 420 illustrations. By W. G. Freeman, B.Sc., F.L.S., Superintendent, Colonial Economics Collections, Imperial Institute, London, and S. E. Chandler, D.Sc., F.L.S., Assistant, Colonial Economic Collections, Imperial Institute, London. With contributions by numerous specialists. Cloth,

The World and Its Commerce. 128 pp., thirty-five maps. Cloth, 50c.

Dictionary of the World's Commercial Products. 163 pp., \$1.00.
Second Edition, Revised With Equivalents in French, German. and Spanish. A simple and concise encyclopædia, giving in clear and accurate language a description of all the principal commerCODE WORD

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ACCOUNTANCY AND BUSINESS HANDBOOKS-Continued.



cial products of the world. Information is supplied as to the sources of production, the uses to which the various products are applied, and the countries which trade in them.

Pitman's Economic History of England. 400 pp., with diagrams. Cloth, gilt, \$2.00. By H. O. Mcredith, M.A.

Pitman's Commercial History. 272 pp., cloth, \$1.00. By J. R. V. Marchant.

Encyclopædia of Marine Law. 300 pp., cloth, gilt, \$2.00.

Primer of Bookkeeping. 40c. An Introductory and Preparatory

Answers to "Primer." Cloth, 40c.

Pitman's Advanced Bookkeeping. 187 pp., cloth, \$1.00.

Answers to "Advanced Bookkeeping." Cloth, 40c.

Pitman's Complete Bookkeeping. 372 pp., cloth, \$1.50.

Answers to "Complete Bookkeeping." Cloth, 85c. .

How to Teach Bookkeeping. 200 pp., cloth, \$1.00.

Pitman's Business Man's Guide. 500 pp., cloth, \$1.25.

The Card Index System: Its Principles, Uses, Operations and Component Parts. By R. B. Byles. Cloth, 108 pp., with illustrations. Price, 50c.

Systematic Indexing. By J. Kaiser, Librarian of the Tariff Commission. Cloth, gilt, with 32 illustrations and 12 colored plates. Price, \$4.50.

Business Terms and Phrases. 164 pp., cloth, 85c. Containing Explanations of Terms, Phrases, and Abbreviations, in English, with French, German, and Spanish Equivalents.

Economics for Business Men. By W. J. Weston, M.S., B.Sc. 128 pp., cloth, \$1.00.

Salesmanship. By W. A. Corbion. 158 pp., cloth, \$1.00.

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COMMERCIAL PUBLICATIONS

In this section of our Catalogue we have included those books which are specially suited for use in Canadian Business Colleges and Commercial Schools.

With one exception, all our commercial texts are the product of Canadian authors. In every case these authors are men who have had extensive experience in commercial college work. Those who have produced works of a practical nature have had wide and successful practice in mercantile life. All our works are kept thoroughly up-to-date by constant revision. All are strong and handsomely bound. No expense is spared in making each book attractive to the pupil, not only by profuse illustrations, but also by proper typographical display.

Extra strong, heavy wrappers are used for packaging, so that every text will reach its destination in perfect condition.

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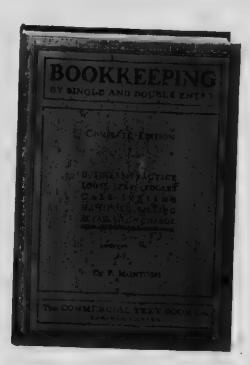
BOOKKEEPING AND BUSINESS PRACTICE.

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BALE

Bookkeeping by Single and Double Entry, including Introductory Business Practice. By P. McIntosh. Handsomely bound in cloth. Revised and enlarged. 8 by 10½ in. 265 pp. Price, \$1.50.

The first illustration in this book shows how a Deposit Slip is filled in. The last illustration is of a form used in Cost Accounting. The scope of the work is apparent. It deals with simple Journalizing and Posting on the one hand, and with the intricacies of Partnership Settlements, Joint Stock Companies, and involved Financial Statements on the other. No feature is omitted which would tend to give the student a mastery of any of the difficulties that would crop up in bookkeeping, as it is done under the most approved systems.



Business practice is made an important feature of the work from beginning to end. The first exercise is a business practice. The student is taught the meaning of a business transaction and how to draw up the forms used. The use of the Loose Leaf Ledger, the Card System, the Manifold Bill and Charge System, and similar devices, is made part of the student's practice from beginning to end.

Wholesale Prices are quoted on pages 71 and 72.

BOOKKEEPING AND BUSINESS PRACTICE -Continued.

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The teacher who has to give individual instruction to students dropping in at any time is particularly kept in view. The opening practices are simple, thoroughly explained, and it requires but little time to get a student started and interested in his work. The work is divided into clearly outlined sections with instructions at the end of each as to getting work certified. The student is thus assisted in an orderly planning of his work, and the teacher assured of work coming in at regular intervals for record.

The work has a definite standard of attainment in view. A student who has mastered it should be able to write the Primary Examination of any of our Institutes of Chartered Accountants, and in many cases to write the Intermediate Examination. This means that there has been a judicious mixture of the Theory of Accountancy with the Practice of Bookkeping. Financial statements, for example, are made the subject of special articles in three different places. The student is led by easy stages to an understanding of the Revenu 'ccount, its division into Manufacturing, Trading, and Profit Loss Account. The Balance Sheet, with proper classification of Assets and Liabilities, is just as clearly explained. Such features as changing from Single to Double Entry, Intricate Entries in Opening and Closing Joint Stock Company Books, keeping Self-Balancing Ledgers, and making Partnership Adjustments, are all treated in a systematic and comprehensive way.

Forms of books and special rulings receive special attention. The Synoptic, the Cash Book, with special columns for Bank Account, Ledgers with different rulings, different forms of Sales and Purchase Books, are not only illustrated but made the subject of part of the student's course.

The text is handsomely illustrated throughout with many cuts of books and forms used. It is thoroughly revised from time to time. It is printed and bound in a most attractive way. Altogether it forms a most desirable text.

Introductory Edition Bookkeeping by Single and Double Entry. Cloth, 80c. Containing 137 pages of the Complete Edition; especially suitable for Night School work.

Advanced Edition Bookkeeping by Single and Double Entry. Cloth, 75c, Containing pages 138 to 265 of Complete Text.

Stationery and Forms for Introductory Business Practice. 15c. These forms are required for the practical work contained in the first 84 pages of "Bookkeeping by Single and Double Entry," and are put up neatly in a large manilla envelope. They include 6 Letterheads, 3 Checks, 2 Deposit Slips, 7 Drafts, 8 Notes, 3 Receipts, 5 No. 7 Envelopes, 7 Billheads, 5 Statements.

Senior Forms and Vouchers. 80c. This envelope contains 4 Shipping Bills, 4 Telegrams, 1 Pad Loose Leaf Retail Bill and Charge, 1 Pad Commission Sales Sheets, 2 Pads Loose Leaf Bill and Charge Sheets, 25 Ledger Cards, 2 Loose Leaf Recapitulation Sheets, 1 Sheet Carbon Paper, and 1 Pad Loose Leaf Stock Ledger Sheets.

This material is required for the modern methods and practical work outlined in "Bookkeeping by Single and Double Entry," pages 83 to 265.

Key to "Bookkeeping by Single and Double Entry" (including Key to "Office Work," Nos. 1 and 2). Sold to teachers only. 50c.

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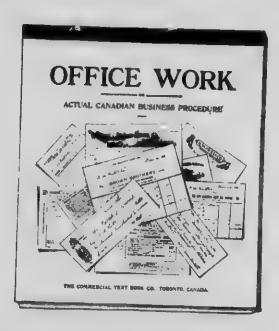
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BOOKKEEPING AND BUSINESS PRACTICE-Continued.

Office Work No. 1, or Actual Canadian Business Procedure. By A. F. Sprott. Size 9 by 12 in. Price, 45c. A Junior Business Practice for the student who has a slight knowledge of bookkeeping. It includes 50 transactions and contains 60 photo-engraved business papers.



The unique feature of this practice is that it puts the pupil in his proper position in an office. The majority of practices of this kind put the student in the manager's chair, and require him to do nothing but the executive part of the business. His whole time is spent in signing notes, issuing checks, accepting drafts, and in those duties which the student will not be required to perform for years. Not so with "Office Work." In this practice the pupil is engaged as "Office Assistant" and is required to do in detail exactly the work which the average young man or woman will meet with in the up-to-date business office. A local invoice comes to hand—the student is required to sign for the goods, check them, and make proper entries; a shipment of goods comes to hand-he is required to handle and file the advice notice and shipping bill, to check off the goods and make entries; a sale is made by one of the firm's travellers—the student handles the raveller's order form, invoices the goods, makes out the shipping bill in duplicate, files one copy, and forwards the invoice; a parcel is sent out by express—he becomes familiar with the various methods of sending out express parcels, with entering up the express book, with making out prepay slips, and the proper method of sending out C.O.D. parcels. The student is required to file all invoices during the month, to check off the statements received, at the end of the month to issue statements to customers, and to handle all kinds of local bills such as telephone bills, electric light bills, local expense bills, etc. Not even the "signing for a parcel"

BOOKKEEPING AND BUSINESS PRACTICE Continued.

The student also receives the same training as is provided by the ordinary business practice. He is required to handle all kinds of commercial forms, to issue checks, to draw excustomers, to accept drafts, etc. He takes off a trial balance and balance sheet. He closes his books and produces a proof trial balance. He files his vouchers for the month and makes a complete report to his teacher.

All the business forms used in this practice, such as invoices, statements, checks, notes, money orders, traveller's order forms, shipping bills, advice notices, delivery receipts, etc., are photoengraved direct from papers which have been actually used by reliable Canadian wholesale and retail firms.

No matter what text on bookkeeping may be used, "Office Work No. 1" may be introduced as an interesting business practice just as soon as the student can close a set of books. If our text, "Bookkeeping by Single and Double Entry," be used in the class room, we recommend the introduction of "Office Work No. 1" after Section 9. If the Canadian Standard text be used, "Office Work No. 1" should be introduced before the "June" exercise on page 51.

Forms and Supplies for Office Work No. 1. Price, 40c. Letter Paper, Envelopes, Drafts, Deposit Slips, Check Books (30 checks), Invoices (printed), Statements (printed), and Files.

Key to "Office Work" No. 1 is contained in Key to our text on book-keeping, "Bookkeeping by Single and Double Entry."

Office Work, No. 2 (Wholesale Groceries). An Intermediate Business Practice by A. F. Sprott. 50c.

Incoming Orders, Incoming Business Forms, and Envelope of Stationery. \$1.00.

As suggested above, this business practice includes a Book of Instructions, a Pad of Incoming Orders, a Pad of Incoming Papers, and an Envelope containing the necessary stationery for the student's use.

This work introduces many features which are included in the daily routine of actual business, but which have never before been incorporated in any book or business practice.

One of the principal features of this text is "Sales." Not the "Sold to John Brown" kind which you meet with in other works. Sales are treated by the student as they are treated in the business office. The student is not merely the bookkeeper in this work. He gets a wider knowledge of business. He learns all about the Order System from the time the traveller writes out the Customer's Order in the order book until the goods are shipped; every record in connection with the sale is made in every book or on every form, and every form is filed.

The student receives the Order, makes proper records on it, copies it in duplicate, gives it a number, gives the original a number, files the Original, acknowledges the Order by the multiple order system, enters the necessary records in the Order Register, ships the goods, makes out a Back Order if necessary, makes out the Bill of Lading, the Express Book or the Delivery Book, makes out the necessary records of shipment on the Filled Order Form, invoices by the Loose Leaf Manifold Billing System, completes his Order Register, mails his Invoice, files his Loose Leaf Sales Record in his Loose Leaf Sales Book, enters up his Loose Leaf Perpetual Inventory, files his Filled Order numerically, enters up his Loose Leaf Recapitulation Sheet, and posts to his Loose Leaf Sales Ledger. All for one simple sale, you say. Yes, that is the course

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BOOKKEEPING AND BUSINESS PRACTICE—Continued.

of every order in every well systematized business office. Quite different from the "Sold to John Brown" kind, isn' it? Yet this is only one feature of this work.



Transactions are introduced requiring the student to become familiar with the following forms, books, and methods: Travellers' Orders, Mail Orders, House Orders, Shippers' Orders, Order Register, Customers' Acknowledgments, Travellers' Acknowledgments, Home Office Reports; Shipping by Freight, both collect and prepay, Straight Bill of Lading, Shipping Order, and Memorandum; Shipping by Express, collect, prepay, C.O.D., including the prepay slip and express book; Shipping by Delivery, including the Delivery Book; Shipping for Enclosure; Shipping by Mail; Invoicing; Making Perpetual Inventory; the Recapitulation of Sales, Sales Ledger; the General Ledger; Buying Domestic and Foreign Merchandise, the Purchase Order, Certified Invoices, Ocean Bills of Lading, Forwarding Agents' Statement, Advice Notice for Customs Purposes, Forms to be delivered to a Custom House Broker, Advice Notices, Receiving and Checking, Filing; the Purchase Ledger; Banking, including Collections and Discounts, Acceptances returned unpaid, Acceptances returned with partial payment, Depositing, Drawing on Customers through Bank; the Financial Agency; Filling Back Orders; Rendering Accounts; Receiving and Checking Statements; Statement of Assets and Liabilities; the Trading Account.

The student is also given the practice required by the average "set," such as the recording of all transactions in the various books, posting, trial balance, and balance sheet.

A thorough examination is given at the end of the practice.

Envelope of Stationery required by the student contains the following: 42 Bills of Lading, 11 Files, 1 Book of Checks, 1 Book of Drafts, 2 C.O.D. Envelopes, 50 Order Forms (padded), 50 Loose Leaf Bill and Charge Forms (padded), 15 Loose Leaf Purchare

BOOKKEEPING AND BUSINESS PRACTICE Continued.

Order Forms (padded), 30 Loose Leaf Perpetual Inventory Sheets (padded), 2 Loose Leaf Recapitulation Sheets, 1 Seven in One Loose Leaf Index for Loose Leaf Buider, 2 Sheets of Pen Carbon, 6 x 8, 1 Sheet of Pen Carbon, 4 x 7, 2 Prepay Slips, 3 Promissory Notes, 10 Statements (padded), 1 Express Book, 1 Order Register, 1 Delivery Book, 1 Bank Pass Book and 8 Deposit Slips

This work may be used independently of any other text on bookkeeping. When our text, "Bookkeeping by Single and Double Larry," is used, we recommend the introduction of "Office Work No. 2," after Section 19. The Loose Leaf Binder used by the student in the exercises in "Bookkeeping by Single and Double Entry" may be used in working "Office Work No. 2." If the student is working from a text in which the Loose Leaf Binder is not required, before he can satisfactorily complete the work required in "Office Work No. 2." he must be provided with a Loose Leaf Binder in addition to the stationery and supplies contained in his Stationery Envelope.

Key to "Office Work No. 2" is included in Key to "Bookkceping by Single and Double Entry," page 39.

Bookkeeping Simplified. By Fred. J. Ney. Cloth, \$1.00. The author has had considerable experience in the teaching of this subject, and his chief aim has been to make the text as practical and up to-date as possible

Key to "Bookkeeping Simplified." Cloth, gilt. Price, \$1 00.



Canadian Standard Bookkeeping. By J. W. Westervelt, C.A. 144 pp. Cloth, \$1 50. The author of this text is not only a chartered accountant, but also a teacher of wide experience. The matter is arranged in a way which leads to an easy mastery of the subject when the student is studying alone. This reduces the work of a teacher in a large class to a minimum. The fifth edition contains a number of new features, which have been selected after careful investigation into the labor saving devices of the largest concerns in the most important business centres.

The work is recommended with the resurance that it will be found thoroughly practical and reliable.

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STUDENT'S LOOSE LEAF SYSTEMS.

Student's Loose Leaf Ledger. Size, 612 x 9. Price, \$1.40 This Ledger consists of a binder, 100 loose leaves, and a projecting tab index. It is a convenient size, bound in full buckram heavy stiff board cover. The device for removing ledger leaves is simple, and can be operated with the greatest ease and rapidity. There is no



complicated mechanism to get out of order. This binder may be used to accommodate any style of ruling, such as Ledger, Manifold Bill and Charge System, Stock Ledger, etc. The sheets are bound so securely that the entire weight of the book may be lifted by a single leaf. With this loose leaf system it is not necessary to use as large a sheet as is customary with bound books. No matter how long an account may run, or how much space it may occupy, a sufficient number of sheets can be inserted to take care of it properly, and for short accounts the smaller sheets are preferable. It is the only loose leaf binder within the reach of the student of a business college or shorthand school. It is just as complete as one costing ten or twenty dollars. Every up-to-date business school should supply its students with such a system.

Loose Leaves for above in different rulings are quoted on page 60.

Loose Leaf Supplies. See page 60.



ARITHMETIC.

The New Method Arithmetic. By P. McIntosh and C. A. Norman. \$1.25. This work presents many radical improvements in the method of presenting the subject of business arithmetic. It does not aim at being odd, however, but rather at being logical.

Arithmetic, like other subjects, must be largely handled in the business school as a matter of individual instruction. The authors have kept the individual student well in mind. While the average arithmetic contains solutions in illustration, the very solutions themselves need explanation from a teacher in many cases. The New Method Arithmetic has tried to make itself so easily understood that the average student, even in the quiet of his own room, can make progress.

ARITHMETIC -Continued.

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Then the arrangement is logical. Why shouldn't an Arithmetic text, like a Bookkeeping text, present such an orderly arrangement that a student may work through it from cover to cover, in regular order, in completing his arithmetic course? There is no reason why a student should feel that he knows how to work problems in Profit and Loss, while Commission and Brokerage are a sealed book to him. By the "New Method Arithmetic" the student who can find five per cent of an amount is taught the use of this knowledge in all its applications before proceeding to other aspects of percentage. In this way Profit and Loss, Commission and Brokerage, Interest and Discount, Exchange, etc., are taught, not as so many different topics having no relation to one another, but as so many different phases of the one idea of percentage.



Strict attention has been paid to the application of our Canadian laws where they affect solutions. For instance, in all work in Interest and Discount and Partial Payments, the different statutes concerning Interest are lucidly explained and their application illustrated.

A few old friends will be missed from the pages of the "New Method Arithmetic." The Bank Draft at 90 days, the insurance which covers the cost of goods and premium, and similar features, have been dropped.

Plenty of problems for testing the student's ability are given without making the book simply a compilation of questions.

Excellent series of review questions are also given at appropriate intervals throughout the book.

Altogether it is the new Arithmetic for which business educators have been looking,

Answers to Problems in "The New Method Arithmetic." Sold to Teachers only. 10c.

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RAPID CALCULATION.

Figure Reading, or Rapidity in the Simple Rules. By P. McIntosh. Size, 7 x 10¹2 100 pp. 45c. This is the only Canadian work published which attempts a systematic course of instruction in addi-



tion, subtraction, multiplication and division. To teach the student to add as he would read is the first great object of the work. Even in the simple matter of simple addition our work is thoroughly systematic. Ample provision is made for holding class drills in concert. Where it is desired to set questions for individual practice, the text provides over 3,000 of such drills on the simple rules alone. The teacher's work in checking results is reduced to a minimum.

In the addition section the text contains alternate pages in script and in print. The student gets practice in adding figures as they would appear in any book of account, while he has before him excellent copy for the writing of good, business-like figures.

A strong feature of the work is the handling of short methods. All those which are adaptable to everyday business use are fully explained and illustrated. Again, the text provides plenty of test problems for individual tests. The work is no experiment. It is the result of ten years' experience in handling the subject and has stood the test in the largest business schools in the country.

This work is a departure from established ideas as to Calculation texts, but it is in no sense an exploitation of freak ideas. It is the direct result of the necessity, felt every day by a teacher, for some means of systematically presenting this subject to a class. Every teacher is familiar with the Rapid Calculator which dismisses the subject of Addition with the wave of the hand in the first page or two, only to plunge into the illustration of a lot of alleged short methods and rules that are of no practical use to the student, and would require a head like a lumber room to retain them. Figure Reading starts with Addition, and continues

RAPID CALCULATION -Continued.

with Addition through page after page of well graded work until the student can add as he reads. It goes with the teacher into the classroom and presents a definite method of presenting class drills and setting questions. It is the book for which every teacher has been looking. Its methods are unique, but the results are

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Key to "Figure Reading." Containing answers to all the problems required to be worked by the pupil. An invaluable book for the teacher. We give a Key free with first order for 25 texts. Addi-

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COMMERCIAL LAW.



Summary of Commercial Law. By Anger. 160 pp. 75c. This Summary of Commercial Law is applicable to all the Canadian Provinces and Newfoundland. It contains the pith and substance of our mercantile laws-which are made up of Statute Law, Common Law, and Court decisions, known as Case Law-boiled down, classified and plainly stated, just suited to the school room, the accountant and the busy man of affairs with whom time is money

Each chapter, treating of a distinct branch of Law, contains the practical instruction embodied in a standard law work of four or five hundred pages, reduced to a single chapter; therefore it is comprehensive—a genuine law course on this one line. It is the production of a specialist in Commercial Law, and is revised each year, incorporating any change made either by a judge's decision or Parliamentary enactment, so that teachers and students using this text will never be studying obsolete law.

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COMMERCIAL LAW-Continued.

Digest of Canadian Mercantile Law. By W. H. Anger. Eastern Edition, \$2.00.

Western Edition. Same as above, but containing an additional chapter, giving the Western Provinces' Land Titles Act, and the Statutory Forms. \$2.50.

Laws of Buziness. By C. A. Fleming, F.C.A. \$1.50. Telegraph Instructor. By Dodge. Cloth, \$1.30.



CORRESPONDENCE.



CAMERA

Business Letter Writing and Follow-up Systems. By E. Warner. 150 pp. Price, 90c. This work comprises a general course in writing actual business letters, keeping records of the same, and in the method of "following-up" all inquiries and turning them into orders. The entire work is divided into definite and carefully planned lessons and sections, and written exercises are required in connection with each lesson. Section 1 contains complete lessons on the Different Parts of a Letter, Inserting and Sealing, and Superscription. Section 2, on Common Errors in English, Capital Letters, Punctuation Marks, Copying Letters (and a mine of useful general points). Section 3, on various kinds of business letters. Each kind of business letter is illustrated by one or more forms, points to be observed in writing such letters are numerically arranged for quick, ready reference, and each lesson is completed by requiring the learner to write from five to twelve different letters of each class. Section 4 contains the latest ideas on Circular Letters, Form Letters, Alphabetical and Numerical Systems of Filing Correspondence, Follow-up Letters, with several illustrations, Telegrams, Cablegrams, and Proof Reading.

illustrations, Telegrams, Cablegrams, and Proof Reading.

The one section in this book showing how to turn inquiries into orders and money, planning and engineering a circular letter campaign and handling general correspondence, is the most im-

CORRESPONDENCE—Continued.

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portant feature of business correspondence ever published. The section outlines a most effective "follow-up" system that automatically handles each inquiry, sends out a "follow-up" letter at the precise time needed, and makes every letter contain the very point or argument that will win a favorable decision. Actual business conditions are brought into the school-room, the learner being required to write letters of inquiry, file them write replies, take copies of replies and file them, write "form letters," record them on cards, write "follow-up" letters, write their proper card system records, write "special" letters and file them, and, in fact, carry on an effective advertising campaign. This is the only text-book that contains such an up-to-date course.

Students' Stationery for Business Letter Writing and Follow-up Systems, Section 4, 20c

The envelope contains 10 Letter Heads, 3 Bill Heads, 3 Statements, 6 Checks, 4 Notes, 2 Private Post Cards, 10 Follow-up Cards (printed), 3 No. 9 Envelopes, 6 No. 7 Envelopes.

Manilla Folders. 812 x 1112. For Vertical Filing Cabinet (for students' use). 12 in Set, 10c.

How to Write a Business Letter. By C. A. Fleming, F.C.A. 75c.

Style Book of Business English. 235 pp. 85c. New and Enlarged Edition. For Stenographers and Correspondents. This new treatise will especially appeal to the teacher of English wherever it is seen. Teachers of this subject using this work can feel assured. of vastly better results than they have ever before secured. The new edition contains a special chapter in Card Indexing and Letter Filing, fully illustrated.

Key to "Style Book." 20c.

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SPELLING.



Pitman's Cumulative Speller. Canadian Edition. 112 pp., cloth, 40c. By Charles E. Smith, author of "A Practical Course in Touch Typewriting." A modern and practical speller for Commercial

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SPELLING-Continued.

Education. As the title indicates, the plan is cumulative. Each lesson consists of sixteen words, the first twelve of which are respelled phonetically and defined. The syllabication, pronunciation, and definition of the remaining four words should be assigned to the student, either as homework or seat-work. A homework dictionary, containing all of these special words, is included in the Speller at the end of the first hundred regular lessons. This feature of the work is intended to afford the student a ready means of acquiring the dictionary habit—a habit so essential to all who take pride in turning out accurate work. Nearly all of the words assigned for homework are later on repeated in the regular lessons, so that the lessons review themselves and reduce to a minimum the necessity of having special review lessons. This work contains a special chapter on the New Spelling, together with the 300 words recommended by the Simplified Spelling Board.

SENIOR

A Special Edition of "Cumulative Speller" is also issued with a Short-hand Vocabulary, for schools teaching the Isaac Pitman system. Cloth, gilt, 145 pp., 50c.



SEAWORTHY

Canadian Business Speller. 94 pp., cloth, 40c. By A. M. Kennedy. A new text, designed particularly for Canadian Commercial Classes, containing a carefully selected list of words, twenty-five first in their ordinary form. On this account, the words can be found more easily than in a dictionary, and the work forms a convenient reference book. A remarkably simple and accurate ings are much more complete and satisfactory than in other spellers. The Speller contains an extensive list of words frequently mispronounced; a section on Simplified Spelling, together with the list of words recommended by the Simplified Spelling Punctuation; Canadian Towns, Cities and Provinces, and Abbreviations.

SPELLING-Continued.

Modern Business Speller. 40c. By Mayne. A first-class Speller for school use.

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WRITING-Continued.

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	Page 14.	

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They are used in business schools, public and high schools, and in offices, from the Atlantic to the Pacific, both in Canada and United States.

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Sprott's Pen Nibs are graded and finished to suit one who knows a good pen nib, not when he looks at it, but when he uses it.

Sprott's Pens are made of the very best steel which is put into pen nibs to-day, consequently they are Durable. They are made by expert mechanics, therefore they are Regular in Quality. They are finished to suit the fastidious, the expert penman, therefore they Write Smoothly. They are numbered from I up, according to the thickness of line produced by each nib, and are therefore graded to suit every hand.

Written with Sprott's Pen No. 1.

SPROTT'S PENS-Continued.

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Sprott's No. 1. The Penman's Favorite. Smooth, elastic, durable, The best pen for fine work which has ever been produced. Put up in handsome boxes of 1 gross or ½ gross

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Gross Boxes.	Single gross	RETAIL PRICE
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Sprott's No. 2. Sprott's Federation, No. 2, has, during the past few years, superseded all other nibs in business schools. It is rapidly being adopted in the public and high schools in Canada, and has been adopted in many schools in the United States. Owing to the very great number used in Canada the price is exceedingly low, in fact, is out of all proportion with the quality, which cannot be improved upon.

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Sprott's No. 3. A good school pen, larger in size coarser grade, but equally as good in quality. boxes only. Prices same as No. 2.	than No. : Put up in	2, and gross

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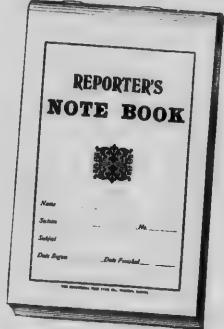
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Silverton E-11 velvet anish, white wove. Per ream	2.80
Silverton, English, white wove. Per ream	
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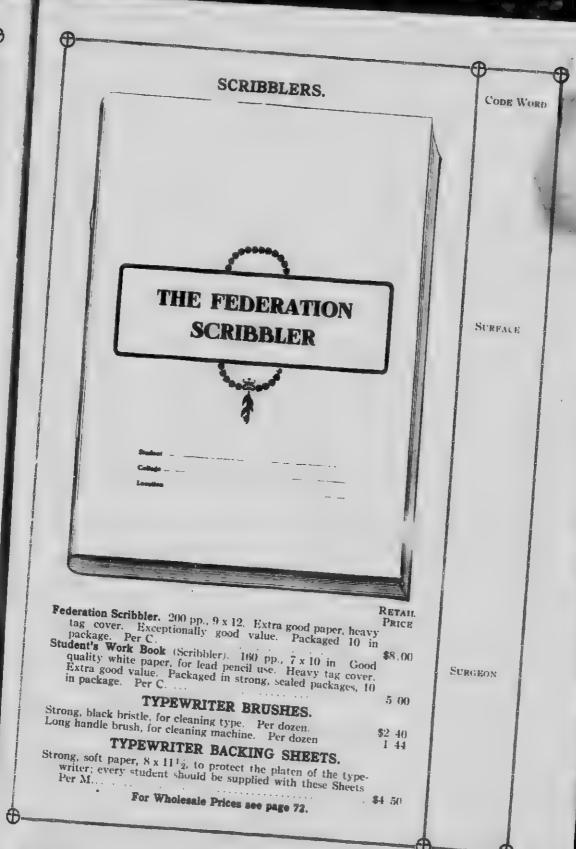
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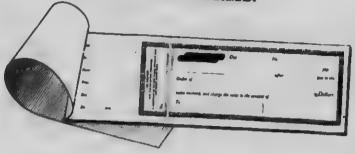
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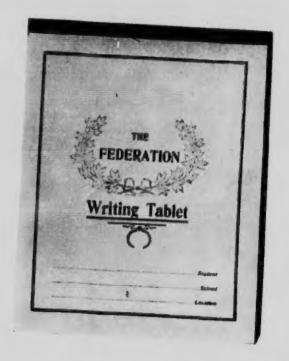
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Record or Co	pying, woven edge. Per do	9.50	SURRO RD SUSPE	
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	72,			

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SWARM SWEEP

Examination Tablet, cap size, marginal lines, ruled Esparto paper.



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